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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.43 OF 2005

The Commissioner of Income tax ..Appellant.

V/s.

M/s.Nirmiti Constructions ..Respondent.

Mr.Vimal Gupta with P.S.Shahadevan for appellant.

Mr.Arun Sathe, senior counsel with Mandar Vaidya for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 16TH OCTOBER, 2007.

P.C. :-

In the instant case the tax incidence is less than Rs.4 lakhs. Apart from that the Tribunal duly recorded the finding of fact. Considering the finding of fact and the circular of the C.B.D.T. the question as framed would not arise and consequently the appeal is dismissed.

(F.I.REBELLO, J.)

(J.P.DEVADHAR, J.)